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# 2005 STATE OF ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES (FISCAL YEAR 2005)

#### IMPORTANT NOTICE

THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTIORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I.	IDPH Facility ID Number: 00  Facility Name: Bethesda Home & Retire	12229 ment Center		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER  I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2005 to 12/31/2005 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.				
	Address: 2833 North Nordica Avenue Number  County: Cook  Telephone Number: (773) 622-6144	Chicago City  Fax # (773) 622-8261	60634 Zip Code					
	IDPA ID Number: 362167819001	PAX π (773) 022-0201				tation or falsification of ar punishable by fine and/or		
	Date of Initial License for Current Owners: Type of Ownership:	06/06/1959			(Signed)(Type or Print Nam	ne)	(Date)	
	X VOLUNTARY,NON-PROFIT X Charitable Corp.	PROPRIETARY Individual	GOVERNMENTAL State	of Provider	(Title)			
	Trust IRS Exemption Code 501 ( C ) ( 3 )	Partnership Corporation	County Other			E ACCOUNTANTS' COM	(Date)	
		"Sub-S" Corp. Limited Liability Co. Trust Other		Paid Preparer	·	schuler, Melvoin and Glass e South Wacker Drive, Sui		
	In the event there are further questions abou Name: Christine Hanovei Please send copies of desk review and	t this report, please contact Telephone Number: (312) 634- udit adjustments to address on this page			(Telephone) (312 MAIL TO: BUR	2) 384-6000 EAU OF HEALTH FINAN I OF HEALTHCARE ANI enue East	Fax # (312) 634-5518 NCE	

STATE OF ILLINOIS Page 2

Faci	lity Name & ID Numb	oer Bethesda Ho	me & Retirement Co	enter			# 0012229 Report Period Beginning: 01/01/2005 Ending: 12/31/2005
	III. STATISTICA	L DATA					D. How many bed-hold days during this year were paid by the Department?
	A. Licensure/o	certification level(s) o	f care; enter numbe	r of beds/bed days,			(Do not include bed-hold days in Section B.)
	(must agree	with license). Date of	change in licensed	beds	N/A	_	
				_		<del></del> '	E. List all services provided by your facility for non-patients.
	1	2		3	4		(E.g., day care, "meals on wheels", outpatient therapy)
							None
	Beds at				Licensed		
	Beginning of	Licensu	re	Beds at End of	Bed Days During		F. Does the facility maintain a daily midnight census? Yes
	Report Period	Level of	Care	Report Period	Report Period		
				•	-		G. Do pages 3 & 4 include expenses for services or
1	46	Skilled (SNI	F)	46	16,790	1	investments not directly related to patient care?
2		Skilled Pedi	atric (SNF/PED)			2	YES X NO Non-allowable costs have been
3	86	Intermediat	e (ICF)	86	31,390	3	eliminated in Schedule V, Column 7.
4		Intermediat	e/DD			4	H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
5	30	Sheltered C	are (SC)	30	10,950	5	YES X NO
6		ICF/DD 16	or Less			6	
							I. On what date did you start providing long term care at this location
7	162	TOTALS		162	59,130	7	Date started 1925
							J. Was the facility purchased or leased after January 1, 1978?
	B. Census-For	the entire report per					YES Date NO X
	1	2	3	4	5		
	Level of Care	•	by Level of Care an	d Primary Source of	Payment	_	K. Was the facility certified for Medicare during the reporting year?
		Medicaid					YES X NO If YES, enter number
		Recipient	Private Pay	Other	Total		of beds certified 26 and days of care provided 5,175
_	SNF	365	3,308	5,175	8,848	8	
	SNF/PED					9	Medicare Intermediary AdminaStar Federal
	ICF	6,742	17,977		24,719	10	
	ICF/DD					11	IV. ACCOUNTING BASIS
	SC			7,486	7,486	12	MODIFIED
13	DD 16 OR LESS					13	ACCRUAL X CASH* CASH*
14	TOTALS	7,107	21,285	12,661	41,053	14	Is your fiscal year identical to your tax year YES X NO
<u> </u>		.,207		12,001	1 .2,000	1	
		cupancy. (Column 5,		otal licensed			Tax Year: 12/31 Fiscal Year: 12/31
	bed days or	n line 7, column 4.)	69.43%	=	SEE ACCOUNTS A	arret et	* All facilities other than governmental must report on the accrual basi
					SEE ACCOUNTAI	N12. C	OMPILATION REPORT

STATE OF ILLINOIS

# 0012220 Papert Pariod Reginning: 01/01/2005 Ending: 12/31/2005

	Facility Name & ID Number	Bethesda Home			#	0012229	Report Period	Beginning:	01/01/2005	Ending:	12/31/2005	_
	V. COST CENTER EXPENSES (throu	ghout the repor	t, please round	to the nearest of	lollar)	- D 1	D 1 '6' 1	4 11 4	41' (1	EOD OHE	TICE ONLY	_
	0 4 5		Costs Per Gener	0	TD 4.1	Reclass-	Reclassified	Adjust-	Adjusted	FOR OHF	USE ONLY	
	Operating Expenses	Salary/Wage	Supplies	Other	Total	ification	Total	ments 7 **	Total		40	
	A. General Services	1 104.502	2	3	4	5	6	7 **	8	9	10	<u> </u>
1	Dietary	404,582	2,644	182,769	589,995		589,995	(0. 500)	589,995			1
2	Food Purchase	4.0.4.40	267,390		267,390		267,390	(9,529)	257,861			2
3	Housekeeping	178,148	42,771		220,919		220,919	(0.00)	220,919			3
4	Laundry	48,681	9,722		58,403		58,403	(279)	58,124			4
5	Heat and Other Utilities			197,977	197,977		197,977		197,977			5
6	Maintenance	191,505	12,319	95,277	299,101		299,101		299,101			6
7	Other (specify):*											7
8	TOTAL General Services	822,916	334,846	476,023	1,633,785		1,633,785	(9,808)	1,623,977			8
	B. Health Care and Programs											
	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	2,112,436	204,546	255,981	2,572,963		2,572,963		2,572,963			10
10a	Therapy		350	431,201	431,551		431,551		431,551			10a
11	Activities	136,710	4,482	24,431	165,623		165,623		165,623			11
12	Social Services	47,183	160	12,150	59,493		59,493		59,493			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*	1										15
16	TOTAL Health Care and Programs	2,296,329	209,538	735,763	3,241,630		3,241,630		3,241,630			16
	C. General Administration											
17	Administrative	111,236			111,236		111,236		111,236			17
18	Directors Fees											18
19	Professional Services			136,363	136,363		136,363	(49,081)	87,282			19
20	Dues, Fees, Subscriptions & Promotion			14,539	14,539		14,539	(185)	14,354			20
21	Clerical & General Office Expenses	339,637	22,213	84,318	446,168		446,168	(485)	445,683			21
22	Employee Benefits & Payroll Taxes			870,340	870,340		870,340		870,340			22
23	Inservice Training & Education			·	·				*			23
24	Travel and Seminar			11,597	11,597		11,597	(2,913)	8,684			24
25	Other Admin. Staff Transportation			1,394	1,394		1,394		1,394			25
26	Insurance-Prop.Liab.Malpractice			209,427	209,427		209,427		209,427			26
27	Other (specify):*											27
28	TOTAL General Administration	450,873	22,213	1,327,978	1,801,064		1,801,064	(52,664)	1,748,400			28
20	TOTAL Operating Expense	3,570,118	566,597	2,539,764	6,676,479		6,676,479	(62,472)	6,614,007			29
49	(sum of lines 8, 16 & 28) *Attach a schedule if more than one type						SEE ACCOUNT			27	<u> </u>	29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000. SEE ACCOUNTANTS' COMPILATIONOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

#### V. COST CENTER EXPENSES (continued)

		(	Cost Per Gener	al Ledger		Reclass-	Reclassified	Adjust-	Adjusted	FOR OHF	USE ONLY	
	Capital Expense	Salary/Wage	Supplies	Other	Total	ification	Total	ments	Total			
	D. Ownership	1	2	3	4	5	6	7 **	8	9	10	
30	Depreciation			492,176	492,176		492,176	6,767	498,943			30
31	Amortization of Pre-Op. & Org											31
32	Interest			223,811	223,811		223,811	(11,011)	212,800			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicle											35
36	Other (specify):*											36
37	TOTAL Ownership			715,987	715,987		715,987	(4,244)	711,743			37
	Ancillary Expense											4
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		478,629		478,629		478,629		478,629			39
40	Barber and Beauty Shops			21,251	21,251		21,251	(21,251)				40
41	Coffee and Gift Shops			5,936	5,936		5,936	(5,365)	571			41
42	Provider Participation Fee			72,270	72,270		72,270		72,270			42
43	Other (specify): Nonallowable Cost			172,066	172,066		172,066	(172,066)				43
44	TOTAL Special Cost Centers		478,629	271,523	750,152		750,152	(198,682)	551,470	•		44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	3,570,118	1,045,226	3,527,274	8,142,618		8,142,618	(265,398)	7,877,220			45

<sup>\*</sup>Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

<sup>\*\*</sup>See Schedule of adjustments attached at end of cost report.

**Ending:** 

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7 In column 2 below, reference the line on which the particular cost was included. (See instructions.

# 0012229

		1 2 below, reference to	2	3	LUI COB
			Refer-	OHF USE	
	NON-ALLOWABLE EXPENSES	Amount	ence	ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals	(9,5	29) 2		4
5	Telephone, TV & Radio in Resident Room	(2,1	59) 43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients	(2	79) 4		8
9	Non-Straightline Depreciation	6,7			9
10	Interest and Other Investment Incom	(11,0	11) 32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salar				12
13	Sales Tax				13
14	Non-Care Related Interes				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(1,6	81) 43		18
19	Entertainment	(4,1)	98) 43		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(48,4	41) 43		24
25	Fund Raising, Advertising and Promotiona	(41,9	59) 43		25
	Income Taxes and Illinois Persona				
26	Property Replacement Tax			1	26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule Schedule 5A	(152,9)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (265,3)	98)	\$	30

B. If there are expenses experienced by the facility which do not appear	in th $\epsilon$
general ledger, they should be entered below.(See instructions.)	

		1	4	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule'			32
	Amortization of Organization &			
33	Pre-Operating Expense			33
	Adjustments for Related Organization			
34	Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B) )	\$ (265,398)	)	37

<sup>\*</sup>These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		Yes	No	Amount	Reference	
38	Medically Necessary Transport		X	\$		38
39						39
40	Gift and Coffee Shop:		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

	OHF USE ONLY								
48		49		50		51		52	

# Bethesda Home & Retirement Center Provider #: 0012229

1/1/2005 to 12/31/2005

Schedule 5A

VI. Adjustment Detail Line 29 - Other

Non-allowable expenses	Amount	Reference
Non-allowable Legal Retainer	(18,150)	19
Non-allowable Legal Restitution	(30,000)	19
Prior Period Legal Fees	(931)	19
Jury Duty Revenue	(52)	21
Misc Revenue	(433)	21
Chamber of Commerce dues	(185)	20
Out of State Seminar	(2,913)	24
Barber/Beauty Revenue Offset	(21,251)	40
Gift Shop Revenue Offset	(5,365)	41
X-Ray & Lab Services	(25,167)	43
Real Estate Taxes Florida Property	(3,038)	43
Depreciation - Rental Houses	(20,862)	43
Real Estate Taxes - Rental Houses	(12,567)	43
Repairs and Maintenance - Rental House	(14,159)	43
Utilities - Rental Houses	(15,060)	43
Other Expenses - Rental Houses	(3,329)	43
Prior Period Adjustment	20,554	43
Total	(152,908)	-

STATE OF ILLINOIS

Page 5A

Bethesda Home & Retirement Center

| ID# | 0012229 | Report Period Beginning: 01/01/2005 | Ending: 12/31/2005

Sch. V Line
NON-ALLOWARI F EVPENSES Amount Reference

	NON-ALLOWABLE EXPENSES	Amount	Reference	
1	Misc Part A	\$		1
2	Labs - Part A			2
3	X-Rays - Part A			3
4	Vending Machine Expense			4
5	Disallowed Non-Care Related Real Estate Tax			5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
		-		
40				40
41		1		41
42		1		42
43		1		43
44		1		44
45		1		45
46				46
47				47
48				48
49	Total	0		49

STATE OF ILLINOIS Summary A

Facility Name & ID Number Bethesda Home & Retirement Center
SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I 01/01/2005 Ending: 12/31/2005 # 0012229 Report Period Beginning:

	SUMMARY OF PAGES 5, 5A, 6, 6,	A, 0B, 0C, 0D,	oe, or, og, o	H AND 01	I								CID O LA DAZ	$\overline{}$
	0 4 5	D. 656	5105	2102	D. 65	D. 00	5.05	5.05	2102	51.05	5.05	5.465	SUMMARY	l
	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	TOTALS	1
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6Н	6I	(to Sch V, col	.7)
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	(0.720)	1
2	Food Purchase	(9,529)	0	0	0	0	0	0	0	0	0	0	(9,529)	
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(279)	0	0	0	0	0	0	0	0	0	0	(279)	
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(9,808)	0	0	0	0	0	0	0	0	0	0	(9,808)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	. 0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	0	0	0	0	0	0	0	0	0	0	0	0	28
	TOTAL Operating Expense													ı
29	(sum of lines 8,16 & 28)	(9,808)	0	0	0	0	0	0	0	0	0	0	(9,808)	29

STATE OF ILLINOIS

Summary B Facility Name & ID Number Bethesda Home & Retirement Center # 0012229 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

#### SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

													SUMMARY	
	Capital Expense	PAGES	PAGE	TOTALS										
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	<b>6I</b>	(to Sch V, col.7	0
30	Depreciation	6,767	0	0	0	0	0	0	0	0	0	0	6,767	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(11,011)	0	0	0	0	0	0	0	0	0	0	(11,011)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(4,244)	0	0	0	0	0	0	0	0	0	0	(4,244)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(98,438)	0	0	0	0	0	0	0	0	0	0	(98,438)	43
44	TOTAL Special Cost Centers	(98,438)	0	0	0	0	0	0	0	0	0	0	(98,438)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(112,490)	0	0	0	0	0	0	0	0	0	0	(112,490)	45

12/31/2005

#### VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

At Enter below the names of file of the foliation of game and to game and the file of the										
1		2				3				
OWNERS	RELATED NURSING HOMES				OTHER RELATED BUSINESS ENTITIES				ES	
Name Ov	wnership %	Name	City		Name		City		Type of Business	
N/A										

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

YES

X

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
						Percent	Operating Cost	Adjustments for	
Scl	edule V	Line	Item	Amount	Name of Related Organization	of	of Related	Related Organization	
						Ownership	Organization	Costs (7 minus 4)	
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

<sup>\*</sup> Total must agree with the amount recorded on line 34 of Schedule VI

Bethesda Home & Retirement Center

# 0012229

Report Period Beginning:

Page 6A 01/01/2005 Ending: 12/31/2005

VII. RELATED PARTIES	(continued)
----------------------	-------------

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with

the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
			=		_	Percent	Operating Cost	Adjustments for	
Schedu	le V	Line	Item	Amount	Name of Related Organization	of	of Related	Related Organization	n
						Ownership	Organization	Costs (7 minus 4)	_
15	V			\$		Ownership	\$	\$	15
16	v			Ψ			Ψ	Ψ	16
17	v								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	v								34
35	V								35
36	V								36
38	v								38
39 To	tal			\$			\$ 0	\$ *	39

<sup>\*</sup> Total must agree with the amount recorded on line 34 of Schedule VI

**Report Period Beginning:** 

01/01/2005

**Ending:** 

12/31/2005

#### VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	(	5	7		8	
						Average Hou	ırs Per Work				
					Compensation	Week Deve		Compensation	on Included	Schedule V.	
					Received	Facility and	l % of Total	in Costs	for this	Line &	
				Ownership	From Other	Work	Week	Reportin	g Period**	Column	
	Name	Title	Function	Interest	Nursing Homes*	Hours	Percent	Description	Amount	Reference	
1	N/A								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

<sup>\*</sup> If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

<sup>\*\*</sup> This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME. ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

Facility Name & ID Number Bethesda Home & Retirement Center # 0012229 Report Period Beginning: 01/01/2005 Ending: 2/31/2005

VIII. ALLOCATION OF INDIRECT COSTS		
	Name of Related Organization	
A. Are there any costs included in this report which were derived from allocations of central office	Street Address	
or parent organization costs? (See instructions.)  YES  NO  X	City / State / Zip Code	
<u> </u>	Phone Number (	
B. Show the allocation of costs below. If necessary, please attach worksheets	Fax Number (	

	1 Schedule V	2	3				_			
	Schedule V			4	5	6	7	8	9	
			Unit of Allocation		Number of	Total Indirect	Amount of Salary			
	Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Facility	Allocation	
	Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6	Units	(col.8/col.4)x col.6	
1					Ŭ	\$	\$		\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12 13
13										13
14										14
15 16										15 16
17										17
18										18
19										19
20										20
21	1									21
22										21 22 23 24
23										23
24										24
	TOTALS					ф	\$		¢	25

STATE OF ILLINOIS

Page 9 # 0012229 **Report Period Beginning:** 01/01/2005 Ending: 12/31/2005 Facility Name & ID Number Bethesda Home & Retirement Center

#### IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

3 6 10 Reporting Monthly Maturity Interest Period Related\*\* Interest Name of Lender Purpose of Loan **Payment** Date of **Amount of Note** Date Rate YES NO Required Note Original **Balance** (4 Digits) Expense A. Directly Facility Related Long-Term IHFA Revenue Bonds 1999A X Renovations/Improvements 11/01/99 3,880,000 3,130,000 09/01/14 0.0549 \$ 218,706 Interest - var. Coach Capital, LLC **Revita Light Therapeutic Sys** \$188.99 12/01/04 5,295 3,686 11/01/07 0.1709 822 2 3 3 4 4 5 5 **Working Capital** 6 Fifth Third Bank X Line of Credit 01/30/05 4,283 Interest 250,000 N/A Variable 6 7 8 8 TOTAL Facility Related \$188.99 9 4,135,295 \$ 3,133,686 223,811 B. Non-Facility Related\* **Interest Income Offset** (11,011) 10 11 11 12 12 13 13 14 TOTAL Non-Facility Related (11,011) 14 15 TOTALS (line 9+line14) 4,135,295 \$ 3,133,686 212,800

<sup>16)</sup> Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line# N/A

<sup>\*</sup> Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

<sup>\*\*</sup> If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

STATE OF ILLINOIS

Page 10 12/31/2005 # 0012229 Report Period Beginning: 01/01/2005 Ending:

# Facility Name & ID Number Bethesda Home & Retirement Center IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

#### B. Real Estate Taxes

B. Real Estate Taxes				
	Important, please see the next worksheet, "RE_Tax". The re	al estate tax statement and t		
Real Estate Tax accrual used on 2004 report.	must accompany the cost report		\$ <u>N/A</u>	1
2. Real Estate Taxes paid during the year: (Indicate the	tax year to which this payment applies. If payment covers more than one year	r, detail below.)	\$	2
3. Under or (over) accrual (line 2 minus line 1).			\$	3
4. Real Estate Tax accrual used for 2005 report. (Deta	and explain your calculation of this accrual on the lines below.)		\$	4
**	as NOT been included in professional fees or other general operating costs on es of invoices to support the cost and a copy of the appeal		\$	5
6. Subtract a refund of real estate taxes. You must offer classified as a real estate tax cost plus one-half of an TOTAL REFUND \$ For	7 11	al board's decision.)	\$	6
7. Real Estate Tax expense reported on Schedule V, lin	e 33. This should be a combination of lines 3 thru		\$	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year: 2000	8	FOR OHF USE ONLY		
2001 2002	13	FROM R. E. TAX STATEMENT FOR	R 2004 \$	13
2003 2004	11 12	PLUS APPEAL COST FROM LINE S	5 \$	14
	15	LESS REFUND FROM LINE 6	\$	15
	16	AMOUNT TO USE FOR RATE CAL	CULATION\$	16

NOTES:

- 1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
- 2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity. This denial must be no more than four years old at the time the cost report is filed

#### IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

#### 2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

ACILITY NAME	Bethesda Home & Re	tirement Center		COUNTY	Cook	
ACILITY IDPH LICI	ENSE NUMBER 00	012229				
ONTACT PERSON	REGARDING THIS REF	PORT Christine Har	nover			
ELEPHONE (312)	634-4581		FAX #: (312) 634	I-5518		
Summary of Re	eal Estate Tax Cost		<del></del>			
cost that applies home property w	ex number and real estate to the operation of the nu which is vacant, rented to an D. Do not include cos	rsing home in Column l other organizations, or u	D. Real estate tax ap used for purposes oth	oplicable to any p ner than long terr	portion of the	nursing
	A) x Number	(B) Property Descrip	tion	(C)		(D) <u>Tax</u> Applicable to Nursing Hom
1. N/A	N	/A	\$		\$	
2.						
3.						
4.						
5.						
6.			\$		\$	
7			\$		\$	
8.					\$_	
9.					_ \$_	
0.					_ \$_	
		Т	OTALS \$		\$_	
Real Estate Tax	Cost Allocations					
Does any portion used for nursing	n of the tax bill apply to n home services?		ome, vacant property NO	, or property wh	ich is not dire	ctly
	n explanation & a schedul eal estate tax cost must be					
Tax Bills						
Attach a copy of	the original 2004 tax bill	s which were listed in S	section A to this state	ement. Be sure t	o use the 200	4

SEE ACCOUNTANTS' COMPILATION REPORT

tax bill which is normally paid during 2005.

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				STATE OF ILLI	NOIS			Page 11
	lity Name & ID Number Bethesda Hon			# 00122	229 Report Period Beginni	ng:	01/01/2005 Ending:	12/31/2005
X. B	UILDING AND GENERAL INFORM	ATION:						
A.	Square Feet: 67,403	B. General Construction Type:	Exterior	Brick	Frame		Number of Stories	4
C.	Does the Operating Entity?	X (a) Own the Facility	(b) Rent from	a Related Organia	zation	(c)	Rent from Completely Uni Organization.	related
	(Facilities checking (a) or (b) must co	omplete Schedule XI. Those checking	(c) may complete Sched	lule XI or Schedul	XII-A. See instructions		5	
D.	Does the Operating Entity?	X (a) Own the Equipment	(b) Rent equip	oment from a Rela	ted Organization	(c)	Rent equipment from Com Unrelated Organization	ıpletely
	(Facilities checking (a) or (b) must c	omplete Schedule XI-C. Those checking	ng (c) may complete Sch	nedule XI-C or Sch	edule XII-B. See instructions			
E.	(such as, but not limited to, apartme	l by this operating entity or related to nts, assisted living facilities, day train quare footage, and number of beds/un	ing facilities, day care, i	ndependent living				
	<b>Apartment Buildings 13 units</b>							
	5 Rental Homes							
F.	Does this cost report reflect any orga If so, please complete the following:	anization or pre-operating costs which	n are being amortized		YES	X	NO	
1	. Total Amount Incurred:			2. Number of Yes	ars Over Which it is Being A	mortized		
3	. Current Period Amortization:			4. Dates Incurred	l:			
		Nature of Costs: (Attach a complete schedule de	etailing the total amoun	t of organization a	nd pre-operating costs			
XI. (	OWNERSHIP COSTS:							
		1	2	3	4			
	A. Land.	Use	Square Feet	Year Acqui				
		1 Facility			1919 \$ 11,39			
		3 TOTALS			\$ 11,39	2 3		
		JIJIALD			Ψ 11,5	<b>-</b> 3		

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 12 12/31/2005 Facility Name & ID Number Bethesda Home & Retirement Center # 0012

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar 0012229 Report Period Beginning: 01/01/2005 Ending:

	D. Dulluli	ng Depreciation-Including Fixed Eq	uipinent. (See inst	i ucuons.) Koui	iu an numbers to nea	rest uonai		-		9	-
	1	FOR OHF USE ONLY	Year	Year	4	Current Book	6 Life	Straight Line	8	Accumulated	
	D 1 *	FOR OHF USE ONLY			01				4.11		
	Beds*		Acquired	Constructed	Cost	Depreciation	in Years	Depreciation	Adjustments	Depreciation	
4			1925		\$ 182,722	\$		\$	\$	\$ 182,722	4
5			1955	1955	657,001	10,108	65	10,108		507,915	5
6	162		1991	1991	2,123,475	42,470	50	42,470		634,684	6
7			1997	1997	263,808	13,190	20	13,190		95,660	7
8											8
	Impro	vement Type**									
9	Various			1956	4,130	64	64	64		3,146	9
10	Various			1957	4,771					4,771	10
11	Various			1958	14,177	141	62	141		12,138	11
12	Various			1960	27,510					27,510	12
13	Various			1966	15,090					15,090	13
14	Various			1970	434					434	14
15	Various			1975	5,599					5,599	15
16	Various			1976	10,615					10,615	16
17	Various			1978	12,100					12,100	17
18	Various			1985	8,596					8,596	18
19	Various			1986	1,939,269	64,751	25	64,751		1,263,146	19
20	Various			1987	6,537	218	30	218		4,031	20
21	Various			1988	50,000	2,500	20	2,500		43,750	21
22	Various			1991	1,358,192	46,356	Various	46,356		657,117	22
23	Various			1992	180,765					180,765	23
24	Various			1993	125,270					125,270	24
25	Various			1994	4,298					4,298	25
26	Various			1995	132,332	11,069	Various	11,069		127,944	26
27	Various			1996	136,115	6,631	Various	6,631		67,198	27
28	Various			1997	123,231	8,238	Various	8,238		81,188	28
29	Various			1998	124,461	9,605	Various	9,605		73,115	29
30	Various	_		1999	215,640	20,127	Various	20,127		149,265	30
31	Various	<u> </u>		2000	1,119,263	57,254	Various	57,254		300,196	31
32					·						32
33		·									33
34											34
35		·									35
36											36

<sup>\*</sup>Total beds on this schedule must agree with page 2.

See Page 12A, Line 70 for total SEE ACCOUNTANTS' COMPILATION REPORT

<sup>\*\*</sup>Improvement type must be detailed in order for the cost report to be considered complete.

STATE OF ILLINOIS Page 12A 12/31/2005 Facility Name & ID Number Bethesda Home & Retirement Center # 0012

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment, (See instructions.) Round all numbers to nearest dollar 0012229 Report Period Beginning: 01/01/2005 Ending:

B. Building Depreciation-Including Fixed Equipment.	(See instructions.) Roul	nd an numbers to near	rest dollar					
1	Year	4	Current Book	6 Life	Straight Line	8	Accumulated	
T 4 TD 44	Constructed	Cost	Depreciation	in Years	Depreciation	A 32	Depreciation	
Improvement Type**	2001					Adjustments		- 25
37 Improvements - Office		\$ 4,721	\$ 944	5	\$ 944	\$	\$ 4,720	37
38 Carpeting	2001	810		5			810	38
39 Stair Landing	2001	7,180	718	10	718		3,530	39
40 Door Replacement	2001	18,583	1,858	10	1,858		8,827	40
41 Stair Landing	2001	1,260	63	20	63		299	41
42 Fire Alarm Study	2001	5,000	250	20	250		1,125	42
43 4th Floor Door Replacement	2001	4,972	249	20	249		1,077	43
44 Center Bldg Nurses Station	2001	11,803	1,180	10	1,180		5,114	44
45 3N Nurse Call System	2001	2,109	211	10	211		914	45
46 Roof Repair	2001	6,830	683	10	683		2,947	46
47 Signage	2001	2,270	227	10	227		983	47
48 Roof Repair	2001	19,407	1,941	10	1,941		8,248	48
49 Faucets	2001	9,116	912	10	912		3,799	49
50 Ceiling Repair	2001	1,563	156	10	156		651	50
51 Telephone Wiring	2001	1,535	154	10	154		627	51
52 Concrete Landing	2001	8,900	297	30	297		1,484	52
53 Boiler Replacement	2001	900	30	30	30		150	53
54 Boiler Replacement	2001	4,053	135	30	135		664	54
55 Ceiling	2001	405	14	30	14		67	55
56 Boiler Project	2001	582	19	30	19		87	56
57 Viking Room Lighting	2001	2,191	219	10	219		986	57
58 Draperies	2001	1,155	116	10	116		578	58
59 Fire Alarm	2001	1,297	130	10	130		638	59
60 Walk-in Freeze	2001	942	94	10	94		392	60
61 Carpeting	2001	3,580	716	5	716		3,043	61
62 Draperies	2001	1,968	394	5	394		1,739	62
63 Floor Coverings	2001	4,595	919	5	919		4,136	63
64 Carpeting	2001	7,160	1,432	5	1,432		6,683	64
65 Draperies	2001	1,088		3			1,088	65
66 Carpeting	2001	2,770	554	5	554		2,308	66
67 Security Camerε	2001	160	32	5	32		136	67
68 Security System	2001	13,500	2,700	5	2,700		13,500	68
69								69
70 TOTAL (lines 4 thru 69)		\$ 8,997,806	\$ 310,069		\$ 310,069	\$	\$ 4,679,613	70

<sup>\*\*</sup>Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Bethesda Home & Retirement Center XI. OWNERSHIP COSTS (continued)

STATE OF ILLINOIS # 0012229

Report Period Beginning:

01/01/2005 Ending:

Page 12B 12/31/2005

1	3	4	5	6	7	8	9	
T 470 444	Year	0.4	Current Book	Life	Straight Line	4.11	Accumulated	
Improvement Type**	Constructed	Cost	Depreciation	in Years	Depreciation	Adjustments	Depreciation	4
1 Totals from Page 12A, Carried Forward		\$ 8,997,806	\$ 310,069		\$ 310,069	\$	\$ 4,679,613	1
2 Faucets	2002	8,805	881	10	881		3,523	2
3 Plumbing Work	2002	810	162	5	162		567	3
4 Carpet/Vinyl Flooring	2002	2,095	419	5	419		1,292	4
5 Major Repairs	2002	1,558	312	5	312		1,247	5
6 Combination Locks	2002	5,092	1,018	5	1,018		3,140	6
7 Safety Gate	2002	1,383						7
8 Wall Rails	2002	1,387						8
9 Architect Fees	2002	643						9
10 Improvements-Activity Room	2002	54,789						10
11 Improvements-Activity Roon	2002	811						11
12 1st Floor Flooring	2002	1,680	168	10	168		672	12
13 Flooring 1N	2002	11,650	2,330	5	2,330		7,573	13
14 Flooring 2N	2002	4,965	993	5	993		3,227	14
15 Electrical Work	2002	594						15
16 Brick Work	2002	1,020						16
17 Door Electrical Worl	2002	510						17
18 Drywall and Hardwar	2002	921						18
19 Ceiling Tile	2002	639						19
20 Access Control	2002	637						20
21 Access Control	2002	955						21
22 Dampers	2002	1,174						22
23 Freezer Repairs	2002	1,040						23
24 Elevator Repairs	2002	705						24
25 Sprinkler Repairs	2002	565						25
26 Freezer Repairs	2002	1,023						26
27 Freezer Repairs	2002	1,030						27
28 Landscaping	2003	62,514	4,168	15	4,168		10,072	28
29 Landscaping	2003	108	7	15	7		17	29
30 Landscaping	2003	40,940	2,729	15	2,729		6,596	30
31 Landscaping	2003	22,495	1,500	15	1,500		3,650	31
32 Auditorium Constructior	2003	385,633	25,709	15	25,709		77,127	32
33 Fire Alarm	2003	58,250	3,883	15	3,883		8,737	33
34 TOTAL (lines 1 thru 33)		\$ 9,674,227	\$ 354,348		\$ 354,348	\$	\$ 4,807,053	34

SEE ACCOUNTANTS' COMPILATION REPORT

<sup>\*\*</sup>Improvement type must be detailed in order for the cost report to be considered complete.

STATE OF ILLINOIS
# 0012229 Report Period Beginning: 01/01/2005 Ending: Page 12C 12/31/2005 Facility Name & ID Number Bethesda Home & Retirement Center XI. OWNERSHIP COSTS (continued)

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12B, Carried Forward	Some detection of	9,674,227	\$ 354,348		\$ 354,348	\$	\$ 4,807,053	1
2 Construction Monitoring	2003	18,954	1,264	15	1,264	*	2,844	2
3 Fire Alarm	2003	344,942	22,996	15	22,996		51,741	3
4 Auditorium Sound System	2003	1,840	368	5	368		859	4
5 Chiller	2003	12,733	849	15	849		2,052	5
6 Chiller	2003	25,467	1,698	15	1,698		4,103	6
7 A/C's	2003	4,840	968	5	968		2,501	7
8 A/C's	2003	1,234	247	5	247		638	8
9 Parking Lot resurfacing	2003	1,542						9
10 Smoke Detectors	2003	599						10
11 Circulator Pump	2003	1,071						11
12 Valve Bodies & Actuators	2003	1,017						12
13 Elevator Door Lock	2003	521						13
14 Faucets	2003	551						14
15 Walk-in Freezer Repai	2003	1,093						15
16 Carpet/Vinyl Flooring	2003	1,610						10
17 Carpet/Vinyl Flooring	2003	1,405						1'
18 Roof/Gutter Repair	2003	15,190						18
19								1
20 Insolar Windows	2004	17,900	1,790	10	1,790		2,238	2
21 Nexus Technologies	2004	2,340	156	15	156		312	2
22 Convergint Technologies	2004	3,250	217	15	217		434	2
23 Studio One	2004	9,876	988	10	988		1,976	2.
24 Noland Sales - Carpeting	2004	37,170	6,195	6	6,195		12,390	24
25								25
26								20
27								27
28								28
29								29
30								30
31								3.
32								32
33			ļ			ļ.		3.
34 TOTAL (lines 1 thru 33)		10,179,372	\$ 392,084		\$ 392,084	<b> \$</b>	\$ 4,889,141	3

<sup>\*\*</sup>Improvement type must be detailed in order for the cost report to be considered complete.

STA	TE	OF	II I	IN	OIS

Page 13 12/31/2005 Facility Name & ID Number Bethesda Home & Retirement Cente 0012229 Report Period Beginning: 01/01/2005 **Ending:** 

#### XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of	1	Current Book	Straight Line	4	Component	Accumulated	
	Equipment	Cost	Depreciation 2	Depreciation 3	Adjustments	Life 5	Depreciation 6	
71	Purchased in Prior Years	\$ 532,924	\$ 104,485	\$ 104,485	\$	5-10	\$ 375,977	71
72	Current Year Purchases	17,678	2,374	2,374		5	2,380	72
73	Fully Depreciated Assets	1,002,696				Various	1,002,696	73
74								74
75	TOTALS	\$ 1,553,298	\$ 106,859	\$ 106,859	\$		\$ 1,381,053	75

D. Vehicle Depreciation (See instructions.)\*

	1	Model, Make	Year	4	Current Book	Straight Line	7	Life in	Accumulated	
	Use	and Year 2	Acquired 3	Cost	Depreciation 5	Depreciation 6	Adjustments	Years 8	Depreciation 9	
76	Patient Care	Shuttle Van	1994	\$ 34,300	\$	\$	\$	5	\$ 34,300	76
77	Patient Care	Ford Windstar	1999	22,065				5	22,065	77
78										78
79										79
80	TOTALS			\$ 56,365	\$	\$	\$		\$ 56,365	80

E Cummon of Cana Balatad Accet

	E. Summary of Care-Related Asset	1		
		Reference	Amount	
8	1 Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 11,800,429	81
8	2 Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 498,943	82
8	3 Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 498,943	83 *
8	4 Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
8	5 Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,326,559	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1	2	Curr	ent Book	Ac	cumulated	
	Description & Year Acquired	Cost	Depr	eciation 3	De	preciation 4	
86	East Building Renovation - Prior	\$ 1,478,812	\$	28,870	\$	584,447	86
87	Furnishings	9,324		1,265		6,388	87
88	2834 & 2856 Sayre Houses - 2002	416,646		11,965		39,115	88
89	2854 Sayre House - 2004	175,000		5,000		6,667	89
90	2838 & 2850 Sayre Houses - 2005	425,375		3,896		3,896	90
91	TOTALS	\$ 2,505,157	\$	50,996	\$	640,513	91

G. Construction-in-Progres

$\overline{}$	or comparation in 110	8.45		_
	Description		Cost	
92	Activity Room	\$	25,788	92
93				93
94				94
95		\$	25,788	95

Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' COMPILATION REPORT

This must agree with Schedule V line 30, column §

	If NO, se	e instructions.				YES	NO		
		1	2	3	4	5	6		
		Year	Number	Original	Rental	Total Years	Total Years		
		Constructed	of Beds	Lease Date	Amount	of Lease	Renewal Optio	n*	
	Original								10. Effective dates of current rental agreement:
3	<b>Building:</b>				\$			3	Beginning
4	Additions							4	Ending
5								5	
6								6	11. Rent to be paid in future years under the curr
7	TOTAL				\$			7	rental agreement:
	9. Option to B. Equipmen 15. Is Mova	ength of the lease  Buy:  nt-Excluding Tran  able equipment ren	YES X sportation and Fixed tall included in build ble equipment:	<u>.</u> ] NO l Equipment.	Terms: N/A		NO	reakdown	12.
	C. Vehicle R	ental (See instruct	ions.)						
	1		2		3	4			
			Model Year	1	Monthly Lease	Rental Expen			
L_	Use		and Make		Payment	for this Perio			* If there is an option to buy the building,
17				\$		\$	17		please provide complete details on attached
18							18		schedule.

19

20

21 TOTAL

SEE ACCOUNTANTS' COMPILATION REPORT

19

20

21

\*\* This amount plus any amortization of lease

expense must agree with page 4, line 34.

Facilit	y Name & ID Number Bethesda Home & Retin	rement Center			#	0012229	Report Period Beginning:	01/01/2005 Endin	g: 12/31/200
XIII. I	EXPENSES RELATING TO CERTIFIED NURSE AIDE	(CNA) TRAINING	F PROGRAMS (Se	e instructions.)					
A	A. TYPE OF TRAINING PROGRAM (If CNAs are traine	d in another facilit	y program, attach	a schedule listing	g the facil	ity name, add	ress and cost per CNA trained	l in that facilit	
	1. HAVE YOU TRAINED CNAS	YES 2.	CLASSROOM	PORTION:			3. CLINICAL PO	ORTION:	
т.	DURING THIS REPORT PERIOD?	X NO	IN-HOUSE PR	OGRAM			IN-HOUSE PI	ROGRAM	
	t is the policy of this facility to only hire certified nurses aides If "yes", please complete the remainder		IN OTHER FA	CILITY			IN OTHER FA	ACILITY	
	of this schedule. If "no", provide an explanation as to why this training was		COMMUNITY	COLLEGE			HOURS PER	CNA	
	not necessary.		HOURS PER O	CNA					
В	3. EXPENSES		01.07.00.07.0	(2)			C. CONTRACTUAL	INCOME	
		ALLOCATI	ON OF COSTS	( <b>d</b> )				1.1	
		1	2	3		4		ow record the amount ed training CNAs from	
		Fa	cility						
<u> </u>		Drop-outs	Completed	Contract		Total	\$		
L	1 Community College Tuition	\$	\$	\$	\$				
L	2 Books and Supplies						D. NUMBER OF CNA	AS TRAINED	
<u> </u>	3 Classroom Wages (a)						<b>⅃</b>		
L	4 Clinical Wages (b)						COMPLE		
L	5 In-House Trainer Wage: (c)						1. From this fa		
	6 Transportation						2. From other	facilities (f)	

STATE OF ILLINOIS

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit:
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits
- (c) For in-house training programs only. Do not include fringe benefits

(e)

7 Contractual Payments

9 TOTALS

8 CNA Competency Tests

10 SUM OF line 9, col. 1 and 2

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

DROP-OUTS

From other facilities (f)

TOTAL TRAINED

. From this facility

Page 15

(f) Attach a schedule of the facility names and addresse of those facilities for which you trained CNAs.

Page 16 01/01/2005 Ending: 12/31/2005

#### XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

	V. SI ECITE SERVICES (Breet Cost) (S	1	2	3	4	5	6	7	8	
		Schedule V	Staf	f	Outsid	le Practitioner	Supplies			
	Service	Line & Column	Units of	Cost	(other t	han consultant)	(Actual or)	Total Units	Total Cost	
		Reference	Service		Units	Cost	Allocated)	(Column 2 + 4)	(Col. $3 + 5 + 6$ )	
1	Licensed Occupational Therapist	L10A,C.3	hrs	\$	3,364	\$ 168,208	\$	3,364 \$	168,208	1
	Licensed Speech and Language									
2	Development Therapist	L10A,C.3	hrs		402	20,108		402	20,108	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10A,C.2&3	hrs		4,705	235,250	350	4,705	235,600	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
			# of							
9	Pharmacy	L39,C.2	prescrpts				478,629		478,629	9
	Psychological Services									
	(Evaluation and Diagnosis/									
10	Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			\$	8,471	\$ 423,566	\$ 478,979	8,471 \$	902,545	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be list on this schedule.

This report must be completed even if financial statements are attached.

	1	perating		2 After Consolidation*	
A. Current Assets					
Cash on Hand and in Banks	\$	562,002	\$	562,002	1
Cash-Patient Deposits					2
Accounts & Short-Term Notes Receivable-					
Patients (less allowance 108,000 )		998,479	-	998,479	3
Supply Inventory (priced at lower cost/mkt )		17,744		17,744	4
Short-Term Investments					5
Prepaid Insurance		15,657		15,657	6
Other Prepaid Expenses		56,391		56,391	7
Accounts Receivable (owners or related parties)					8
Other(specify):					9
TOTAL Current Assets					
(sum of lines 1 thru 9)	\$	1,650,273	\$	1,650,273	10
B. Long-Term Assets					
Long-Term Notes Receivable					11
Ü		86,352			12
		11,394		11,394	13
		3,030,819		3,030,819	14
		6,679,851		7,148,553	15
1 1		1,561,454		1,609,663	16
,		(5,841,675)		(6,326,559)	17
					18
4					19
					20
					21
Other Long-Term Assets (sp/See Schedule 17A		2,283,079		2,283,079	22
		102,316		102,316	23
TOTAL Long-Term Assets					
(sum of lines 11 thru 23)	\$	7,913,590	\$	7,945,617	24
TOTAL ACCETS					
	\$	9,563,863	\$	9,595,890	25
	Cash on Hand and in Banks Cash-Patient Deposits Accounts & Short-Term Notes Receivable- Patients (less allowance 108,000 ) Supply Inventory (priced at lower cost/mkt ) Short-Term Investments Prepaid Insurance Other Prepaid Expenses Accounts Receivable (owners or related parties) Other(specify): TOTAL Current Assets (sum of lines 1 thru 9) B. Long-Term Assets Long-Term Notes Receivable Long-Term Investments Land Buildings, at Historical Cost Leasehold Improvements, at Historical Cost Equipment, at Historical Cost Accumulated Depreciation (book methods) Deferred Charges Organization & Pre-Operating Costs Restricted Funds Other Long-Term Assets (sp See Schedule 17A Other(specify): Bond Issuance, net	A. Current Assets  Cash on Hand and in Banks  Cash-Patient Deposits  Accounts & Short-Term Notes Receivable- Patients (less allowance 108,000 )  Supply Inventory (priced at lower cost/mkt )  Short-Term Investments  Prepaid Insurance  Other Prepaid Expenses  Accounts Receivable (owners or related parties)  Other(specify):  TOTAL Current Assets  (sum of lines 1 thru 9)  B. Long-Term Assets  Long-Term Notes Receivable  Long-Term Investments  Land  Buildings, at Historical Cost  Leasehold Improvements, at Historical Cost  Equipment, at Historical Cost  Accumulated Depreciation (book methods)  Deferred Charges  Organization & Pre-Operating Costs  Accumulated Amortization - Organization & Pre-Operating Costs  Restricted Funds  Other Long-Term Assets (sp See Schedule 17A  Other(specify): Bond Issuance, net  TOTAL Long-Term Assets  (sum of lines 11 thru 23)	A. Current Assets  Cash on Hand and in Banks \$ 562,002  Cash-Patient Deposits  Accounts & Short-Term Notes Receivable- Patients (less allowance 108,000 ) 998,479  Supply Inventory (priced at lower cost/mkt ) 17,744  Short-Term Investments  Prepaid Insurance 15,657  Other Prepaid Expenses 56,391  Accounts Receivable (owners or related parties)  Other(specify):  TOTAL Current Assets (sum of lines 1 thru 9) \$ 1,650,273  B. Long-Term Assets  Long-Term Notes Receivable  Long-Term Investments 86,352  Land 11,394  Buildings, at Historical Cost 3,030,819  Leasehold Improvements, at Historical Cost 6,679,851  Equipment, at Historical Cost 1,561,454  Accumulated Depreciation (book methods) (5,841,675)  Deferred Charges  Organization & Pre-Operating Costs  Accumulated Amortization - Organization & Pre-Operating Costs  Restricted Funds  Other Long-Term Assets (sp.See Schedule 17A 2,283,079  Other(specify): Bond Issuance, net 102,316  TOTAL ASSETS	A. Current Assets  Cash on Hand and in Banks  Cash-Patient Deposits  Accounts & Short-Term Notes Receivable- Patients (less allowance 108,000 ) 998,479  Supply Inventory (priced at lower cost/mkt ) 17,744  Short-Term Investments  Prepaid Insurance 15,657  Other Prepaid Expenses 56,391  Accounts Receivable (owners or related parties)  Other(specify):  TOTAL Current Assets  (sum of lines 1 thru 9) \$ 1,650,273 \$  B. Long-Term Assets  Long-Term Notes Receivable  Long-Term Investments 86,352  Land 11,394  Buildings, at Historical Cost 3,030,819  Leasehold Improvements, at Historical Cost 6,679,851  Equipment, at Historical Cost 1,561,454  Accumulated Depreciation (book methods) (5,841,675)  Deferred Charges  Organization & Pre-Operating Costs  Accumulated Amortization - Organization & Pre-Operating Costs  Restricted Funds  Other Long-Term Assets (sp See Schedule 17A 2,283,079  Other(specify): Bond Issuance, net 102,316  TOTAL Long-Term Assets  (sum of lines 11 thru 23) \$ 7,913,590 \$	Operating

		1	perating	1	2 After	
	C. Current Liabilities		Francis	Ž		
26	Accounts Payable	\$	138,070	\$	138,070	26
27	Officer's Accounts Payable				·	27
28	Accounts Payable-Patient Deposits		352,760		352,760	28
29	Short-Term Notes Payable					29
30	Accrued Salaries Payable		249,944		249,944	30
	Accrued Taxes Payable					
31	(excluding real estate taxes)		10,211		10,211	31
32	Accrued Real Estate Taxes(Sch.IX-B)					32
33	Accrued Interest Payable		64,388		64,388	33
34	Deferred Compensation					34
35	Federal and State Income Taxes					35
	Other Current Liabilities(specify):					
36	Due to Foundation		548,531		548,531	36
37	Other Accrued Expenses		199,710		199,710	37
	TOTAL Current Liabilities					
38	(sum of lines 26 thru 37)	\$	1,563,614	\$	1,563,614	38
	D. Long-Term Liabilities					
39	Long-Term Notes Payable		3,686		3,686	39
40	Mortgage Payable					40
41	Bonds Payable		3,130,000		3,130,000	41
42	Deferred Compensation					42
	Other Long-Term Liabilities(specify)	:				
43						43
44	Deferred Apts Entrance Fees		222,800		222,800	44
	TOTAL Long-Term Liabilities					
45	(sum of lines 39 thru 44)	\$	3,356,486	\$	3,356,486	45
	TOTAL LIABILITIES					
46	(sum of lines 38 and 45)	\$	4,920,100	\$	4,920,100	46
47	TOTAL EQUITY(page 18, line 24)	\$	4,643,763	\$	4,675,790	47
48	TOTAL LIABILITIES AND EQUIT (sum of lines 46 and 47)	Y  \$	0.562.962	\$	0 505 800	48
40	(Sum of fines 40 and 47)	Ф	9,563,863	Þ	9,595,890	40

Page 17 12/31/2005

**Ending:** 

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

# **Bethesda Home & Retirement Center**

Provider #: 0012229 1/1/2005 to 12/31/2005

Schedule 17A

XV. BALANCE SHEET - Unrestricted Operating Fund. Line 22 - Other

Description	Amount
TEXAS LAND-NOMINAL VALUE	2
LAND - FLORIDA	15,450
CEMETERY LOTS	2,195
APARTMENT BUILDING	1,478,812
APARTMENT BUILDING - ALLOW FOR DEPR	(584,447)
CONSTRUCTION IN PROGRESS	20,728
FURNISHINGS-APARTMENT BUILDING	9,324
FURNISHINGS APT BUILDING - ALLOW FOR DEP	(6,388)
CONSTRUCTION IN PROGRESS	5,060
RENTAL HOUSES	1,017,021
LAND - RENTAL HOUSES	375,000
RENTAL HOUSES - ALLOW FOR DEPR	(49,678)
Total	2,283,079

	NGES IN EQUITY		1		1
			Total		
	Balance at Beginning of Year, as Previously Reported	\$	12,495,433	1	1
2 R	Restatements (describe):			2	1
3 N	on-care entity		(8,089,300)	3	1
4				4	Ī
5				5	Ī
6 E	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$	4,406,133	6	Ī
A	. Additions (deductions):				
7 N	NET Income (Loss) (from page 19, line 43)		237,630	7	1
8 A	Aquisitions of Pooled Companies			8	Ī
9 P	Proceeds from Sale of Stock			9	Ī
10 S	Stock Options Exercised			10	Ī
11 (	Contributions and Grants			11	Ī
12 F	Expenditures for Specific Purposes			12	Ī
13 I	Dividends Paid or Other Distributions to Owners	(	)	13	Ī
<b>14</b> [	Donated Property, Plant, and Equipment			14	1
<b>15</b> (	Other (describe)			15	1
16	Other (describe)			16	1
17 T	OTAL Additions (deductions) (sum of lines 7-16)	\$	237,630	17	Ī
В	. Transfers (Itemize):				
18				18	
19			•	19	I
20				20	1
21				21	1
22				22	1
23 T	OTAL Transfers (sum of lines 18-22)	\$		23	1
24 B	ALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$	4,643,763	24	١.

**Operating Entity Only** 

<sup>\*</sup> This must agree with page 17, line 47.

Page 19

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue All Levels of Car	\$ 7,499,318	1
2	Discounts and Allowances for all Level	(734,108)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,765,210	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	177,178	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 177,178	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shot	7,088	12
13	Barber and Beauty Care	25,220	13
14	Non-Patient Meals	14,199	14
15	Telephone, Television and Radio	17,414	15
16	Rental of Facility Space		16
17	Sale of Drugs	294,322	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	273,947	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 632,190	23
	D. Non-Operating Revenue		
24	Contributions	563,156	24
25	Interest and Other Investment Income**	5,204	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 568,360	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Schedule 19A	237,310	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 237,310	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,380,248	30

		2	
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,633,785	31
32	Health Care	3,241,630	32
33	General Administration	1,801,064	33
	B. Capital Expense		
34	Ownership	715,987	34
	C. Ancillary Expense		
35	Special Cost Centers	677,882	35
36	Provider Participation Fee	72,270	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,142,618	40
41	Income before Income Taxes (line 30 minus line 40)**	237,630	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 237,630	43

*	This must	agree with	page 4. l	ine 45.	column 4.
---	-----------	------------	-----------	---------	-----------

<sup>\*\*</sup> Does this agree with taxable income (loss) per Federal Income
Tax Return?

Yes
If not, please attach a reconciliation.

<sup>\*\*\*</sup> See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

<sup>\*\*\*\*</sup>Provide a detailed breakdown of "Other Revenue" on an attached sheet.

# **Bethesda Home & Retirement Center**

Provider #: 0012229 01/01/2(to 12/31/2005

## Schedule 19A

## XVII. INCOME STATEMENT

# E. Other Revenue (specify):

Description	Amount
MAINTENANCE FEE - APARTMENTS	81,746
AMORT OF DEF ENTRANCE FEE	34,090
RESIDENT FINANCE FEE	30
INCOME - RENTAL HOUSES - 2834 SAYRE	16,245
INCOME - RENTAL HOUSE - 2854 SAYRE	11,500
INCOME RENTAL HOUSE - 2856 SAYRE	11,168
BH Earnings from HRA	40,865
BH Income from joint venture - LSN	36,352
Misc Income	5,314
Total	237,310

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

	1	2**	3		4					
	# of Hrs.	# of Hrs.	Reporting Period	Ave	erage					Νι
	Actually	Paid and	Total Salaries,	Ho	ourly					o
	Worked	Accrued	Wages	W	age					Pa
1 Director of Nursing	1,888	2,296	\$ 72,723	\$ 3	1.67	1				Ac
2 Assistant Director of Nursing	1,777	2,033	53,074	20	6.11	2	3.	5	Dietary Consultant	
3 Registered Nurses	24,641	26,730	734,287	2'	7.47	3	30	6	Medical Director	Mor
4 Licensed Practical Nurses	9,202	10,126	234,943	2.	3.20	4	3'	7	Medical Records Consultant	
5 CNAs & Orderlies	78,499	87,032	960,705	1.	1.04	5	38	8	Nurse Consultant	
6 CNA Trainees						6	39	9	Pharmacist Consultan	
7 Licensed Therapist						7	40	0	Physical Therapy Consultan	
8 Rehab/Therapy Aides						8	4	1	Occupational Therapy Consultan	
9 Activity Director	2,760	3,222	74,077	2:	2.99	9	4	2	Respiratory Therapy Consultan	
10 Activity Assistants	5,162	5,617	62,633	1	1.15	10			Speech Therapy Consultant	
11 Social Service Workers	2,249	2,525	47,183	13	8.69	11	4	4	Activity Consultant	
12 Dietician						12	4:	5	Social Service Consultant	
13 Food Service Supervisor						13	4	6	Other(specify)	
14 Head Cook	1,994	2,186	36,420	10	6.66	14	4'	7		
15 Cook Helpers/Assistants	32,301	35,684	347,426		9.74	15	48	8		
16 Dishwashers	1,886	2,110	20,736		9.83	16				
17 Maintenance Worker	7,134	7,740	191,505	24	4.74	17	49	9	TOTAL (lines 35 - 48)	
18 Housekeepers	17,142	19,131	178,148		9.31	18				
19 Laundry	5,520	6,072	48,681		8.02	19				
20 Administrator	1,688	2,080	111,236	5.	3.48	20				
21 Assistant Administrator		,	,			21	C.	CO	ONTRACT NURSES	
22 Other Administrative	3,700	4,240	144,482	3	4.08	22				
23 Office Manager		ĺ	,			23				Nı
24 Clerical	12,771	14,511	195,155	1.	3.45	24				o
25 Vocational Instruction						25				P
26 Academic Instruction						26				Ac
27 Medical Director						27	50	0	Registered Nurses	
28 Qualified MR Prof. (QMRP)						28	5:	1	Licensed Practical Nurses	
29 Resident Services Coordinator						29	5:	2	Certified Nurse Assistants/Aides	
30 Habilitation Aides (DD Homes)						30				
31 Medical Records	1,877	2,185	28,617	1.		31	5.	3	TOTAL (lines 50 - 52)	
32 Other Health CaMDS Coord	904	912	28,087	3(	0.80	32				
33 Other(specify)			- ,,			33				
	213,095	236,432	\$ 3.570.118 *	\$ 1:	5.10	24	SEE AC		OUNTANTS' COMPILATION REP	ОРТ
34  TOTAL (lines 1 - 33)	213,095	230,432	\$ 3,570,118	) I:	5.10	34	SEE AC	C	JUNIANIS COMPILATION REP	OKI

#### B. CONSULTANT SERVICES

		1	2	3	
		Number	Total Consultant	Schedule V	
		of Hrs.	Cost for	Line &	
		Paid &	Reporting	Column	
		Accrued	Period	Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	12,000	L9,C3	36
37	Medical Records Consultant	29	1,569	L10,C.3	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultan	74	3,682	L10A,C.3	40
41	Occupational Therapy Consultan	63	3,953	L10A,C.3	41
42	Respiratory Therapy Consultan				42
43	Speech Therapy Consultant				43
44	Activity Consultant	204	4,284	L11,C.3	44
45	Social Service Consultant	392	12,150	L12,C.3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	762	\$ 37,638		49

#### C. CONTRACT NURSES

		1	2	3	
		Number		Schedule V	
		of Hrs.	Total	Line &	
		Paid &	Contract	Column	
		Accrued	Wages	Reference	
50	Registered Nurses	66	\$ 3,641	L10,C.3	50
51	Licensed Practical Nurses	4,237	160,327	L10,C.3	51
52	Certified Nurse Assistants/Aides	4,065	90,444	L10,C.3	52
53	TOTAL (lines 50 - 52)	8,368	\$ 254,412		53

<sup>\*</sup> This total must agree with page 4, column 1, line 45.

<sup>\*\*</sup> See instructions.

STATE OF ILLINOIS Page 21

XIX. SUPPORT SCHEDULES											
A. Administrative Salarie	Owner			D. Employee Benefits and I				,	, Subscriptions and Promo	otions	
Name	Function %		Amount	Descri			Amount	Description			Amount
ulie Boggess	Admin/CEO 0	\$_	111,236	Workers' Compensation In		\$_	85,956	IDPH Licens		_ \$_	
_				Unemployment Compensat	ion Insurance	_	44,667		Employee Recruitment		
				FICA Taxes		_	275,108		Worker Background Chec	<u>k</u> _	
				<b>Employee Health Insurance</b>	<u> </u>	_	366,401		checks performed	_) _	
				Employee Meals		_		Life Services			6,26.
				Illinois Municipal Retireme		_		Health Resou			6,25
				Employee Assistance Progra		_	3,150		ent Membership		29
ΓΟΤΑL (agree to Schedule V, line 1	7, col. 1)			Employer Match 403B Reti	rement Plan	_	35,480	Illinois CPA S			32
List each licensed administrator sep	parately.	\$	111,236	Uniforms		_	3,522	AICPA - CFC	)/Notary Dues	_	27
B. Administrative - Other				Other Employment Benefits	3	_	15,800	Misc Other		_ =	1,13'
				VSP-Vision Insurance		_	4,653	Less: Public	Relations Expense		(18
Description			Amount	Bonus			22,250	Non-al	lowable advertising	(	
N/A		\$_		Recruitment and Pre-emplo	yment exp	_	13,353	Yellow	page advertising	(	
				TOTAL (agree to Schedule line 22, col.8)	e V,	\$_	870,340	Т	OTAL (agree to Sch. V, line 20, col. 8)	\$_	14,35
ΓΟΤΑL (agree to Schedule V, line 1	7, col. 3)	\$	-	E. Schedule of Non-Cash C	ompensation Paid			G. Schedule	of Travel and Seminar**		
Attach a copy of any management s	service agreement)	•		to Owners or Employees	3						
C. Professional Services								D	escription		Amount
Vendor/Payee	Type		Amount	Description	Line #		Amount		-		
Klein Dub & Holleb LTD	Legal	\$	25,250	N/A		\$		Out-of-State	Travel	\$	2,91
Legal Restitution	Legal		30,000								
Crowe Chizek & Co. LLC	Accounting		42,550			_					
Arch Consultants LTD	Strategic Planning		14,791			_		In-State Trav	vel		
Nineteenth Century Club	Strategic Planning		2,433			_		Mileage/Tolls			1,24
Various Other	Strategic Planning		859			_					
Jnemployment Consultants, Inc	Unemployment Advisors		2,000			_	-				
Frost, Ruttenburg & Rothblatt, PC	Prof Fees - Accounting		777			_	-	Seminar Exp	ense		7,43
Enhanced Medical Billing Srvcs.	Billing Services		8,438			_		<u> </u>			, -
	Bond Trust Fees		9,265			_					
Leigier, Fitch, JP Morgan						_		Less: Nonallo	wable		(2,91
Zeigler, Fitch, JP Morgan						_			the same of the sa		\_ <del></del>
Leigier, Fitch, JP Morgan								Entertainme	nt Expense	(	
FOTAL (agree to Schedule V, line 1	9. column 3	_ :		TOTAL		\$	_	Entertainme	nt Expense (agree to Sch. V,	_ ( _	

\* Attach copy of IMRF notifications SEE ACCOUNTANTS' COMPILATION REPORT

# **Bethesda Home & Retirement Center**

Provider #: 0012229 01/01/2005 to 12/31/2005

Schedule 21A

## XIX. SUPPORT SCHEDULE

C. Professional Services

Subtotal	136,363
Total (agree to Schedule V, line 19, column 3)	136,363
Disallow out of period legal fees Disallow legal retainer Disallow legal restitution	(931) (18,150) (30,000)
Total (agree to Schedule V, line 19, column 8)	87,282

Report Period Beginning: 01/01/2005

Page 22 12/31/2005

**Ending:** 

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3). (See instructions.)

	(See instructions.)												
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Month & Year						Amount of	Expense Amo	rtized Per Yea	r		
	Improvement	Improvement	Total Cost	Useful									
	Type	Was Made		Life	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5	N/A												
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													1
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

STATE OF ILLINOIS Page 23 Facility Name & ID Number Bethesda Home & Retirement Center 0012229 **Report Period Beginning:** 01/01/2005 Ending: 12/31/2005 XX. GENERAL INFORMATION: (1) Are nursing employees (RN,LPN,NA) represented by a union (13) Have costs for all supplies and services which are of the type that can be billed No the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V' Are there any dues to nursing home associations included on the cost repor Yes If YES, give association name and amoun Life Services Network - \$6,263 and Health Resource Alliance - \$6,250 (14) Is a portion of the building used for any function other than long term care services f Did the nursing home make political contributions or payments to a political the patient census listed on page 2. Section B No. is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attac action organization? No If YES, have these costs been properly adjusted out of the cost report a schedule which explains how all related costs were allocated to these function N/A (4) Does the bed capacity of the building differ from the number of beds licensed at the (15) Indicate the cost of employee meals that has been reclassified to employee benefi If YES, what is the capacity? end of the fiscal year? No on Schedule V. Has any meal income been offset against N/A related costs? Indicate the amount \$ (5) Have you properly capitalized all major repairs and equipment purchases Yes What was the average life used for new equipment added during this period (16) Travel and Transportation a. Are there costs included for out-of-state travel Yes - disallowed in col. 7 page 3 Indicate the total amount of both disposable and non-disposable diaper expens If YES, attach a complete explanation and the location of this expense on Sch. V. b. Do you have a separate contract with the Department to provide medical transportation for 10 residents? No If YES, please indicate the amount of income earned from such program during this reporting period. (7) Have all costs reported on this form been determined using accounting procedure 5 N/A consistent with prior reports? Yes If NO, attach a complete explanation c. What percent of all travel expense relates to transportation of nurses and patients d. Have vehicle usage logs been maintained Adequate records have been maintained. (8) Are you presently operating under a sale and leaseback arrangement e. Are all vehicles stored at the nursing home during the night and all oth If YES, give effective date of lease times when not in use' f. Has the cost for commuting or other personal use of autos been adjuste (9) Are you presently operating under a sublease agreement YES X NO out of the cost report? g. Does the facility transport residents to and from day training? No (10) Was this home previously operated by a related party (as is defined in the instructions f Indicate the amount of income earned from providing such NO X If YES, please indicate name of the facility transportation during this reporting period. Schedule VII)? YES \$ N/A IDPH license number of this related party and the date the present owners took ove (17) Has an audit been performed by an independent certified public accounting firm Yes Firm Name: Crowe, Chizek and Company, LLC The instructions for the (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Departmer cost report require that a copy of this audit be included with the cost report. Has this cop during this cost report period. 72,270 been attached? No **Audit in progress** If no, please explain. This amount is to be recorded on line 42 of Schedule V (18) Have all costs which do not relate to the provision of long term care been adjusted or (12) Are there any salary costs which have been allocated to more than one line on Schedule out of Schedule V? Yes

(19) If total legal fees are in excess of \$2500, have legal invoices and a summary of servic

Attach invoices and a summary of services for all architect and appraisal fee

performed been attached to this cost report. Yes

#### SEE ACCOUNTANTS' COMPILATION REPORT

No If YES, attach an explanation of the allocation

for an individual employee'

RECONCILIATION REPORT 10:22 AM 5/16/2006

RECONCILIATION REPORT			10:22 AM	5/16/2006									
ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB- SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB- SCHED.	LINE NO.	COL.
IIEM	Value 1	Cona.	value 2	Difference	RESULIS	COMPARE CEL	SCHED.	NO.	NO.	WITH CELL	SCHED.	NU.	NO.
Adjustment Detail	-265,398	equal to	-265,398	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	212,800	equal to	212,800	0	O.K.	Pg9 P34	Α.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	В.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	0	equal to	0	0	O.K.	Pg11 I33	Ε.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	498,943	equal to	498.943	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	Α.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	0	equal to	0	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	В.	10	1	Pg3 L23	N/A	13	8
Special Serv Staff Wages	-	egual to	_	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	431,551	equal to	431,551	0	O.K.	Pg16 Z12+Z14.	N/A:B	1-4:40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv Supplies	478,979	equal to	478,979	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39.10a	2
ncome Stat. General Serv.	1,633,785	equal to	1.633.785	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
ncome Stat. Health Care	3,241,630	equal to	3,241,630	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
ncome Stat. Admininstation	1,801,064	equal to	1,801,064	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
ncome Stat. Ownership	715.987		715,987	0	O.K.	Pg19 P15	N/A	34	2	-	N/A	37	4
· ·		equal to								Pg4 H18		37 38to41+43	4
come Stat. Special Cost Ctr	677,882 72,270	equal to	677,882 72,270	0	O.K. O.K.	Pg19 P17	N/A N/A	35 36	2	Pg4 H21H24+I	N/A N/A	38to41+43 42	4
		equal to				Pg19 P18				Pg4 H25			4
staff- Nursing	2,084,349	equal to	2,112,436	-28,087	FAILED	OK MDS Coord	Α.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	
staff- Nurse aide Training	0	< or = to		0	O.K.	Pg20 K16	Α.	6	3	Pg3 E23	N/A	13	1
taff-Licensed Therapist	0	equal to		0	O.K.	Pg20 K17	Α.	7	3	Pg4 E22	N/A	39	1
taff- Activities	136,710	equal to	136,710	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
taff- Social Serv. Workers	47,183	equal to	47,183	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
taff- Dietary	404,582	equal to	404,582	0	O.K.	Pg20 K22K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
taff- Maintenance	191,505	equal to	191,505	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
taff- Housekeeping	178,148	equal to	178,148	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
taff- Laundry	48,681	equal to	48,681	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
taff- Administrative	255,718	equal to	111,236	144,482	FAILED	OK Administrato	A.	20-22	3	Pg3 E28	N/A	17	1
taff- Clerical	195,155	equal to	339,637	-144,482	FAILED	OK Administrato	A.	23+24	3	Pg3 E32	N/A	21	1
taff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
otal Salaries And Wages	3,570,118	equal to	3,570,118	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
lietary Consultant	0	< or = to	182,769	-182,769	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
fedical Director	12,000	< or = to	12,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	255,981	< or = to	255,981	0	O.K.	Pg20 X14X16+	B. & C.	17to39 and 50to5	2	Pg3 G19	N/A	10	3
activity Consultant	4,284	< or = to	24,431	-20,147	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
ocial Service Consultant	12,150	< or = to	12,150	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
upp. Sched Admin. Salar.	111,236	equal to	111,236	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
upp. Sched Admin. Other		equal to		0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
upp. Sched Prof. Serv.	136,363	equal to	136,363	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched Benefit/Taxes	870,340	equal to	870,340	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
upp. Sched Sched of dues	14,354	equal to	14,354	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
upp. Sched Sched. of trav	8,684	equal to	8,684	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
en. Info - Particip. Fees	72,270	equal to	72,270	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
en. Info - Employee Meals	0	< or = to		0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
en. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
urse aide training	0	equal to	•	0	O.K.	Pg15 U29U31	В.	3, 4 & 5	4	Pg3 E23	N/A	13	1
ays of medicare provided	5,175	equal to	5.175	0	O.K.	Pg2 AB29	К.	N/A	N/A	Pg2 J30	В.	8	4
djustment for related org. costs	0,170	equal to	0,110	0	O.K.	Pg5 Z18	В.	34	1	Pg6 to Pg 6l Y4	В.	14	8
otal loan balance	3.133.686	equal to	3,133,686	0	O.K.	Pg9 L34	Α.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
nal estate tax accrual	3,133,000	equal to	0,100,000	0	O.K.	Pg10 W15	В.	4	N/A	Pg17 V13+V27.	N/A	32	2
and	11.394	equal to	11,394	0	O.K.	Pg11 T43	Α.	3	4	Pg17 V17	N/A	13	2
	,		10,179,372	0	O.K.		B.	36	4	Pg17 K25 Pg17 K26+K27	N/A	14 & 15	2
uilding cost	10,179,372	equal to				Pg12 to 12I L43				-			2
quipment and vehicle cost	1,609,663	equal to	1,609,663	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	
ccumulated depr.	6,326,559	equal to	6,326,559	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
nd of year equity	4,643,763	equal to	4,643,763	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
let income (loss)	237,630	equal to	237,630	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Jnamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	9,563,863	equal to	9,563,863	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

# Bethesda Home & Retirement Center IDPA Comparative Data - Per Resident Day Cost Year Ending 12/31/2005

Enter your HSA # in next column === Census (Pulls from Page 2)

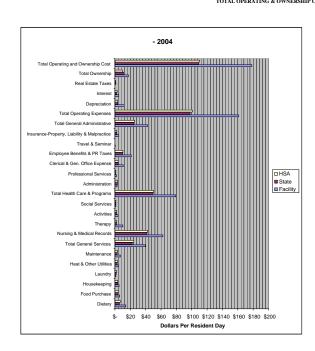
Cost			Average Median Cost Per Day		
Report Line	<u>Description</u>	Your Facility	State	HSA	
1	Dietary	14.37	6.01	7.02	
2	Food Purchase	6.28	4.31	4.47	
3	Housekeeping	5.38	3.70	3.59	
4	Laundry	1.42	1.85	2.23	
5	Heat & Other Utilities	4.82	2.95	3.17	
6	Maintenance	7.29	3.01	3.26	
8	Total General Services	39.56	22.58	24.49	
10	Nursing & Medical Records	62.67	41.83	42.52	
10A	Therapy	10.51	2.10	1.86	
11	Activities	4.03	1.91	2.18	
12	Social Services	1.45	1.42	1.45	
16	Total Health Care & Programs	78.96	49.48	50.39	
17	Administration	2.71	3.36	3.33	
19	Professional Services	2.13	0.99	1.09	
21	Clerical & Gen. Office Expense	10.86	4.79	4.32	
22	Employee Benefits & PR Taxes	21.20	10.09	10.42	
24	Travel & Seminar	0.21	0.08	0.10	
26	Insurance-Property, Liability & Malpractice	5.10	2.58	2.47	
28	Total General Administrative	42.59	24.94	25.31	
29	Total Operating Expenses	161.11	98.06	100.77	
30	Depreciation	12.15	3.70	3.82	
32	Interest	5.18	2.54	2.81	
33	Real Estate Taxes	-	1.38	0.92	
37	Total Ownership	17.34	11.11	9.73	
	Total Operating and Ownership Cost	178.45	#####	110.50	

Notes:

Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.

The Average Median Cost Per Day for the State and your HSA is taken from data available from the Illinois

IDPA	LTC Profiles														
LTC !	Median Per Diem Cost by HSA - 2003 Cost Re	ports													
2003	(Run June 1, 2004)		UN-INFLA	ΓED											
Cost															
Report		State-	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		
Line	Description	Wide	1	2	3	4	5	6	7	8	9	10	11	10th %	90th %
1	Dietary	6.01	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP CO	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14



Bethesda Home & Retirement Center IDPA Comparative Data - Per Resident Day Cost Year Ending 12/31/2005 Enter your HSA # in next column

Census (Pulls from Page 2)

41,053

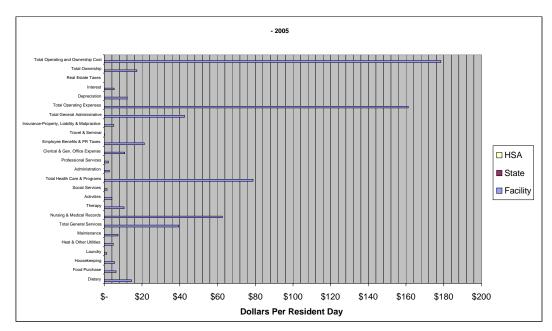
Cost		2005 Per Diem	2004 M Cost Pe		2004 Per Diem	2004 N Cost P		2003 Per Diem	2003 N Cost P	dedian Per Day	2002 Per Diem	2002 M Cost Pe	
Report Line	Description	Your Facility	State	HSA	Your Facility	State	HSA	Your Facility	State	HSA	Your Facility	State	HSA
1	Dietary	14.37		-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	6.28	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	5.38	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	1.42	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	4.82	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	7.29	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	39.56	-	-	#DIV/0!		-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	62.67	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	10.51	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	4.03	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	1.45	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	78.96	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	2.71	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	2.13	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	10.86	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	21.20	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.21	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	5.10	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	42.59	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	161.11	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	12.15	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	5.18	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	0.00	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	17.34	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	178.45	-	-	#DIV/0!	-	-	#DIV/0!	#####	103.10	#DIV/0!	105.83	101.30

#### Notes:

Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

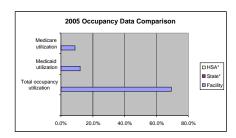
The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois

Department of Public Aid and corresponds with the respective cost report data after final adjustments.

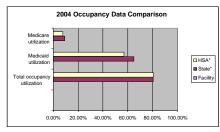


Bethesda Home & Retirement Center Comparative Occupancy Data Year Ending 12/31/2005 HSA 1

		2005	
	Your		
	Facility	State*	HSA*
Total occupancy utilization	69.43%	0.00%	0.00%
Medicaid utilization	12.02%	0.00%	0.00%
Medicare utilization	8.75%	0.00%	0.00%
Private pay percent utilization	36.00%	N/A	N/A
Capacity in Patient Days	59,130	N/A	N/A
Census days of service provided	41,053	N/A	N/A



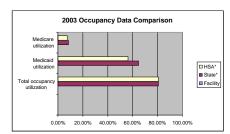
		2004	
	Your		
	Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%	80.70%
Medicaid utilization	#DIV/0!	65.00%	
Medicare utilization	#DIV/0!	9.40%	
Private pay percent utilization	#DIV/0!	9.40% N/A	N/A
Capacity in Patient Days	#D14/0:	N/A	N/A
Census days of service provided		N/A	N/A
,			



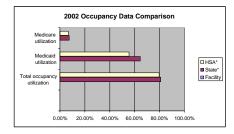
\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively. Bethesda Home & Retirement Center Comparative Occupancy Data Year Fading HSA 1

2003

		2003	
	Your		
	Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%	80.80%
Medicaid utilization	#DIV/0!	64.80%	56.40%
Medicare utilization	#DIV/0!	8.50%	7.50%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days		N/A	N/A
Census days of service provided		N/A	N/A



	2002		
	Your		
	Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%	79.60%
Medicaid utilization	#DIV/0!	64.50%	55.50%
Medicare utilization	#DIV/0!	7.40%	6.80%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days		N/A	N/A
Census days of service provided		N/A	N/A

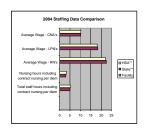


Bethesda Home & Retirement Center Comparative Staffing Data Year Ending 12/31/2005 HSA 1

	2005		
	Your		
	Facility	State**	HSA**
Total staff hours including contract nursing per diem	5.96	0.00	0.00
Nursing hours including contract nursing per diem	3.33	0.00	0.00
Average Wage - RN's	27.47	0.00	0.00
Average Wage - LPN's	23.2	0.00	0.00
Average Wage - CNA's	11.04	0.00	0.00

2005 Sta  Average Wage - LPN's  Nursing hours including contract nursing per diem		□HSA** ■ State** ■ Facility
	0 10 20 30	

		2004	
	Your		
	Facility	State**	HSA**
Total staff hours including contract nursing per diem		5.00	5.30
Nursing hours including contract nursing per diem		3.00	3.20
Average Wage - RN's		22.54	22.05
Average Wage - LPN's		18.40	18.02
Average Wage - CNA's		10.02	10.13



\*\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

Bethesda Home & Retirement Center Comparative Staffing Data

Year Ending 12/31/2005

HSA 1

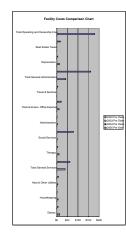
	2003			
	Your	Your		
	Facility	State	HSA	
Total staff hours including contract nursing per diem		5.10	5.30	
Nursing hours including contract nursing per diem		2.90	3.20	
Average Wage - RN's		21.56	21.14	
Average Wage - LPN's		17.64	17.65	
Average Wage - CNA's		9.91	10.1	

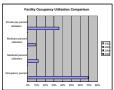
2003 S	taffing Data Comparison
Average Wage - CNA's	
Average Wage - LPN:	
Average Wage - RN1	
Nursing hours including contract nursing per dien	
Total staff hours including	
contract nursing per diem	0 5 10 15 20 25

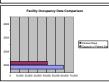
		2002	
	Your		
	Facility	State	HSA
Total staff hours including contract nursing per diem		5.20	5.50
Nursing hours including contract nursing per diem		2.80	3.10
Average Wage - RN's		20.69	20.12
Average Wage - LPN's		16.89	17.04
Average Wage - CNA's		9.73	10.05



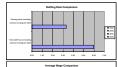
Cest					
Report	Description	Your	Year	Year	Your
Line		Facility	Facility	Facility	Facility
		2005	2004	2083	2002
		Per Diem	Per Diese	Per Diem	Per Diem
1	Dietary	14.37	#DfV/0t	WDEV/OR	ADS/COL
2	Food Purchase	6.28	#DfV/0t	WDEV/OR	ADDA: OL
3	Househoping	5.36	#DEV/08	WDEV/OF	ADD/COL
4	Landy	1.42	#DEV/01	WDEV/OR	#DIVIOR
5	Heat & Other Utilities	4.92	#DEV/01	WDEV/OR	#DIVIOR
6	Maintenance	7.29	#DEV/01	WDEV/OR	#DIVIOR
8	Total General Services	39.56	#DfV/III	#DEV/OF	#DIVOR
10	Naming & Medical Records	62.67	#DEV/01	#DEV/01	#DIVIOR
10A	Thompy	10.51	#DEV/01	WDEV/OR	#DIVIOR
11	Astrides	4.03	#DEV/01	#DEV/01	#DIVIOR
12	Social Services	1.45	#DEV/01	#DEV/01	#DIVIOR
16	Total Houlth Care & Programs	28.96	#DEV/01	#DEV/01	#DIVIOR
17	Administration	2.71	#DEV/01	#DEV/01	#DIVIOR
19	Professional Services	2.13	#DEV/01	#DEV/OF	#DIVIOR
21	Clorical & Gos. Office Exposus	10.86	#DEV/01	#DEV/OF	#DIVIOR
22	Employee Benefits & PR Taxes	21.20	#DEV/01	#DEV/01	epsycor
24	Travel & Suminar	0.21	#DEV/01	#DEV/01	#DIVIOR
26	Incomes-Property, Liability & Malpract	5.10	#DEV/01	#DEV/OF	#DIVIOR
28	Total General Administrative	42.59	#DEV/01	#DEV/OF	#DIVIOR
29	Total Operating Expenses	161.11	#DEV/01	#DEV/01	epsycor
30	Depreciation	12.15	#DEV/01	#DEV/01	epsycor
32	latinost	5.18	#DEV/01	#DEV/OF	#DIVIOR
33	Real Estate Taxos		#DEV/01	#DEV/OF	#DIVIOR
37	Total Ownership	17.34	#DEV/01	#DEV/01	eparcor.
	Total Operating and Ownership Cost	178.45	#DEV/01	#DEV/01	epsycor
	Total Operating and Ownership Cox	178.45	#DEV/0r	MD6V/68	#DIN:

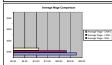






| Feedbay | Feed





					Reclass-	Reclassified		Adjusted
	Salaries	Supplies	Other	Total	ifications		Adjustments	•
1. Dietary	404,582	2,644		589,995	0		0	589,995
2. Food Purchase	0	,	,	,	0	,	-9,529	257,861
3. Housekeeping	178,148	42,771	0	220,919	0	,		
4. Laundry	48,681	9,722	0	58,403	0	,		
Heat and Other Utilities	0	0	197,977	197,977	0	,		,
6. Maintenance	191,505	12,319	95,277	299,101	0	,		
7. Other (specify)*	0	0	0	233,101	0	,		, -
Total General Services	822,916	334,846	476,023	1,633,785	0			
o. Total General Gervices	022,310	554,640	710,023	1,000,700	U	1,000,100	-5,000	1,023,377
9. Medical Director	0	0	12,000	12,000	0	12,000	0	12,000
10. Nursing & Medical Records	2,112,436	204,546	255,981	2,572,963	0	2,572,963	0	2,572,963
10a. Therapy	0	350	431,201	431,551	0		0	
11. Activities	136,710	4,482	24,431	165,623	0	,		,
12. Social Services	47,183	160	12,150	59,493	0	,		,
13. Nurse Aide Training	0	0	0	00,100	0	,		,
14. Program Transportation	0	0	0	0	0			
15. Other (specify)*	0	0	0	0	0			
16. Total Health Care & Programs	2,296,329	209,538	735,763		0			
10. Total Health Cale & Flograms	2,290,329	209,038	133,183	3,241,030	U	3,241,030	U	3,241,030
17. Administrative	111,236	0	0	111,236	0	,	0	111,236
<ol><li>Directors Fees</li></ol>	0	0	0	0	0		0	0
<ol><li>Professional Services</li></ol>	0	0	136,363	136,363	0	136,363	-49,081	87,282
20. Fees, Subscriptions & Promotion	0	0	14,539	14,539	0	14,539	-185	14,354
21. Clerical & General Office	339,637	22,213	84,318	446,168	0	,		
22. Employee Benefits & Payroll	0	0	870,340	870,340	0	,		
23. Inservice Training & Education	0		0,0,010	0,0,0,0	0	,		,
24. Travel and Seminar	0		11,597	11,597	0			
25. Other Admin. Staff Trans	0	0	1,394	1,394	0	,	,	,
26. Insurance-Prop.Liab.Malpractice	0	0	209,427	209,427	0			,
27. Other (specify)*	0		209,427	209,427	0	,		,
28. Total General Adminis	450,873	22,213	1,327,978	1,801,064	0	1,801,064	-52,664	1,748,400
29. Total General Administrative	3,570,118	566,597	2,539,764	6,676,479	0	6,676,479	-62,472	6,614,007
20 Depresiation	^	^	400 470	400 470	^	400.470	0.707	400.040
30. Depreciation	0	0	492,176	492,176	0	,	,	498,943
31. Amortization of Pre-Op. & Org.	0	0	0	0	0			
32. Interest	0	0	223,811	223,811	0	,		212,800
33. Real Estate	0	0	0	0	0			
34. Rent - Facility & Grounds	0	0	0	0	0			
35. Rent - Equipment & Vehicles	0	0	0	0	0			0
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	715,987	715,987	0	715,987	-4,244	711,743
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	478,629		478,629	0			
•	0	470,029			0	,		470,029
40. Barber and Beauty Shop			21,251	21,251		, -	-21,251	-
41. Coffee and Gift Shops	0	0	5,936	5,936	0	-,		
	12 0	0	72,270	72,270	0	,		, -
43. Other (specify):*	0	0	172,066	172,066	0	,		
44. Total Special Cost Ce	0	478,629	271,523	750,152	0	,	,	
45. Grand Total	3,570,118	1,045,226	3,527,274	8,142,618	0	8,142,618	-265,398	7,877,220

		After
	Operating	Consolidation
General Service Cost Center		
Cash on hand and in banks	562,002	562,002
2. Cash - Patient Deposits	0	0
Accounts & Notes Recievable	998,479	998,479
Supply Inventory	17,744	17,744
5. Short-Term Investments	0	0
Prepaid Insurance	15,657	15,657
7. Other Prepaid Expenses	56,391	56,391
Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	1,650,273	1,650,273
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	86,352	86,352
13. Land	11,394	11,394
<ol><li>Buildings, at Historical Cost</li></ol>	3,030,819	3,030,819
<ol><li>Leasehold Improvements, Historical Cost</li></ol>	6,679,851	7,148,553
<ol><li>Equipment, at Historical Cost</li></ol>	1,561,454	1,609,663
17. Accumulated Depreciation (book methods)	-5,841,675	-6,326,559
18. Deferred Charges	0	0
<ol><li>Organization &amp; Pre-Operating Costs</li></ol>	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
<ol><li>Other Long-Term Assets (specify):</li></ol>	2,283,079	
23. other (specify):	102,316	102,316
24. Total Long-Term Assets	7,913,590	7,945,617
25. Total Assets	9,563,863	9,595,890
CURRENT LIABILITIES		
26. Accounts Payable	138,070	138,070
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	352,760	,
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	249,944	249,944
31. Accrued Taxes Payable	10,211	10,211
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	64,388	64,388
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	548,531	548,531
37. Other Current Liabilities (specify):	199,710	199,710
38. Total Current Liabilities	1,563,614	1,563,614
LONG TERM LIABILITES		
39.Long-Term Notes Payable	3,686	3,686
40.Mortgage Payable	0	0
41.Bonds Payable	3,130,000	3,130,000
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	222,800	
45.Total Long-Term Liabilities	3,356,486	3,356,486
46.Total Liabilities	4,920,100	4,920,100
47.Total Equity	4,643,763	4,675,790
48.Total Liabilities and Equity	9,563,863	9,595,890

	Balance per Medicaid Trial Balance	
<ol> <li>Gross Revenue - All levels of Care</li> <li>Discounts and Allowances for all Levels</li> </ol>	7,499,318 -734,108	
Subtotal - Inpatient Care	6,765,210	
Day Care     Other Care for Outpatients	0 0	
6. Therapy	177,178	
7. Oxygen	0	
Subtotal - Anciliary Revenue	177,178	
9. Payments for Education	0	
<ul><li>10. Other Governmental Grants</li><li>11. Nurses Aide Training Reimbursements</li></ul>	0 0	
12. Gift and Coffee Shop	7,088	
13. Barber and Beauty Care	25,220	
14. Non-Patient Meals	14,199	
15. Telephone, Television, and Radio	17,414	
<ol><li>Rental of Facility Space</li></ol>	0	
17. Sale of Drugs	294,322	
18. Sale of Supplies to Non-Patients	0	
19. Laboratory	0	
Radiologyand X-Ray     Other Medical Services	0 273,947	
22. Laundry	0	
Subtotal - Other Operating Revenue	632,190	
24. Contributions	563,156	
25. Interest and Other Investments Income	5,204	
Subtotal - Non-Operating Revenue	568,360	
27. Other Revenue (specify):	237,310	
28. Other Revenue (specify):	007.0	
Subtotal - Other Revenue	237,310	
30. Total Revenue	8,380,248	
31. General Services 32. Health Care	1,633,785	
33. General Administration	3,241,630 1,801,064	
34. Ownership	715,987	
35. Special Cost Centers	677,882	
35. Provider Participation Fee	72,270	
37. Other	0	
40. Total Expenses	8,142,618	
41. Income Before Income Taxes	237,630	
42. Income Taxes	0	
43. Net Income or Loss for the Year	237,630	

## Page

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17

19

21

23

### IDPA LTC Profiles

Cost

LTC Median Per Diem Cost by HSA - 2005 Cost Reports 2005 (Run June 1, 2004)

UN-INFLATED

Report		State-	HSA												
Line	Description	Wide	1	2	3	4	5	6	7	8	9	10	11	10th %	90th %
1	Dietary														
2	Food Purchase														
3	Housekeeping														
4	Laundry														
5	Heat & Other Utilities														
6	Maintenance														
8	TOTAL GENERAL SERVICES														
10	Nursing & Medical Records														
10A	Therapy														
11	Activities														
12	Social Services														
16	TOTAL HEALTH CARE & PROGRAMS														
17	Administration														
19	Professional Services														
21	Clerical & Gen. Office Expense														
22	Employee Benefits & PR Taxes														
24	Travel & Seminar														
26	Insurance-Property, liability & Malpractice														
	TOTAL GENERAL ADMINISTRATIVE														
29	TOTAL OPERATING EXPENSES														
30	Depreciation														
32	Interest														
33	Real Estate Taxes														
37	TOTAL OWNERSHIP														
	TOTAL OPERATING & OWNERSHIP COST														
	Average Wage Data Table														
	Average wage Data Table														
		State-	HSA												
		Wide	1	2	3	4	5	6	7	8	9	10	11		
	Total staff hours including contract nurses per diem	Wide		-	,	-	,	0	,	0	,	10	11		
	Nursing hours including contract nurses per diem														
	RN														
	LPN														
	CNA														
	DON														
	ADON														
	2003 - Staffing and Occupancy Data														
		State-	HSA												
		Wide	1	2	3	4	5	6	7	8	9	10	11		
	Average Occupancy														
	Medicaid Utilization														
	Medicare Utilization														

Bethesda
Home & Home &
Retirement
Center t Center

2005 Costs

2005 Census

Cost Report 41,053

Line 1 Dietary Food Purchase Housekeeping Laundry Heat & Other Utilities Heat & Other Utilities
Maintenance
TOTAL GENERAL SERVICES
Nursing & Medical Records
Therapy
Activities
Social Services
TOTAL HEALTH CARE & PROGRAMS 6 8 10 10A 11 12 16

17 Administration
19 Professional Services
21 Clerical & Gen. Office Expense
22 Employee Benefits & PR Taxes
23 Travel & Seminar

 
 24
 Travel & Seminar

 26
 Insurance-Property

 28
 TOTAL GENERA

 29
 TOTAL OPERATI

 30
 Depreciation

 32
 Interest

 33
 Real Estate Taxes
 Insurance-Property, liability & Malpractice
TOTAL GENERAL ADMINISTRATIVE
TOTAL OPERATING EXPENSES

37 TOTAL OWNERSHIP TOTAL OPERATING & OWNERSHIP COST

### IDPA LTC Profiles

LTC Median Per Diem Cost by HSA - 2004 Cost Reports 2004 (Run June 1, 2004)

UN-INFLATED

Cost													
Report		State-	HSA										
Line	Description	Wide	1	2	3	4	5	6	7	8	9	10	11
1	Dietary												
2	Food Purchase												
3	Housekeeping												
4	Laundry												
5	Heat & Other Utilities												
6	Maintenance												
8	TOTAL GENERAL SERVICES												
10	Nursing & Medical Records												
10A	Therapy												
11	Activities												
12	Social Services												
16	TOTAL HEALTH CARE & PROGRAMS												
17	Administration												
19	Professional Services												
21	Clerical & Gen. Office Expense												
22	Employee Benefits & PR Taxes												
24	Travel & Seminar												
26	Insurance-Property, liability & Malpractice												
28	TOTAL GENERAL ADMINISTRATIVE												
29	TOTAL OPERATING EXPENSES												
30	Depreciation												
32	Interest												
33	Real Estate Taxes												
37	TOTAL OWNERSHIP												
	TOTAL OPERATING & OWNERSHIP COST												

### Average Wage Data Table

	State-	HSA										
	Wide	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nurses per diem	5.00	5.30	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
Nursing hours including contract nurses per diem	3.00	3.20	3.20	3.30	3.20	3.10	2.80	2.80	2.80	3.10	3.20	3.10
RN	22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	22.05	20.42
LPN	18.4	18.02	17.23	15.4	17.23	13.82	21.06	21.06	21.06	19.09	18.02	17.13
CNA	10.02	10.13	10.03	9.32	10.03	8.4	10.52	10.52	10.52	10.53	10.13	9.84
DON	28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	27.38	25.97
ADON	25.23	23.95	21.85	19.41	21.85	19.13	28.74	28.74	28.74	26.68	23.95	23.77

### 2003 - Staffing and Occupancy Data

	State-	HSA										
	Wide	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.20%
Medicaid Utilization	65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
Medicare Utilization	9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	10.30%	7.70%	8.90%

Bethesd a Home Bethesda Home & Retireme nt Center & Retireme 2004 2004 Costs Census

## Cost Report

10th % 90th %

### Line Description Dietary Food Purchase Housekeeping

- Laundry Heat & Other Utilities
- Maintenance
  TOTAL GENERAL SERVICES
  Nursing & Medical Records
  Therapy
- 11 Activities
- Social Services
  TOTAL HEALTH CARE & PROGRAMS

- TOTAL HEALTH CARE & PROGRAMS
  Administration
  Professional Services
  Clerical & Gen. Office Expense
  Employee Benefits & PR Taxes
  Travel & Seminar
  Insurance-Poperty, liability & Malpractice
  TOTAL GENERAL ADMINISTRATIVE
- TOTAL OPERATING EXPENSES
- Depreciation Interest 30 32
- 33 **37**

Real Estate Taxes
TOTAL OWNERSHIP
TOTAL OPERATING & OWNERSHIP COST

### IDPA LTC Profiles

LTC Median Per Diem Cost by HSA - 2003 Cost Reports 2003 (Run June 1, 2004)

UN-INFLATED

Cost															
Report		State-	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		
Line	Description	Wide	1	2	3	4	5	6	7	8	9	10	11	10th %	90th %
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14

Average	Wage	Data	Table
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	State-	HSA										
	Wide	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50

### 2003 - Staffing and Occupancy Data

	State-	HSA										
	Wide	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%

Bethesd a Home Home & & Retirement Center nt Center

2003 Census 2003 Costs

Cost Report	
-	
Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	- Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

IDPA LTC Profiles

LTC Median Per Diem Cost by HSA - 2002 Cost Reports 2002 (Run June 1, 2004)

UN-INFLATED

Cost															
Report		State-	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		
Line	Description	Wide	1	2	3	4	5	6	7	8	9	10	11	10th %	90th %
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	4.09	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	3.48	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.72	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	114.70	109.26	108.45	101.30	70.70	163.08

### 2002 - Average Wage Data Table

	State-	HSA										
	Wide	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	20.12	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	17.04	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	24.75	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.44	21.27

### 2002 - Staffing and Occupancy Data

	State-	HSA										
	Wide	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	82.00%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%	7.00%

2002 Census 2002 Costs

Cost	
Report	
Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
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29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST